IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

MONDAY, THE 19TH NOVEMBER 2007 / 28TH KARTHIKA 1929

S.T.Rev.No.256 of 2003

ORDER DATED 24.5.2001 IN TA.523/1995 OF THE KERALA SALES TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH, KOTTAYAM

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REVISION PETITIONER/APPELLANT/REVENUE:-

STATE OF KERALA,
REPRESENTED BY THE DEPUTY COMMISSIONER (LAW),
COMMERCIAL TAXES,
ERNAKULAM

BY SENIOR GOVERNMENT PLEADER MR.MUHAMMED RAFIQ

RESPONDENT/RESPONDENT/ASSESSEE:-

SHRI.G.MURUGAN,
MURUGA JEWELLERY,
ALAPPUZHA.

BY ADV. SRI.V.P.SUKUMAR.

THIS SALES TAX REVISION HAVING COME UP FOR ORDERS ON 19/11/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:-

H.L.Dattu,C.J. & K.M.Joseph,J.

S.T.Rev.No.256 of 2003 & C.M.Appln.No.486 of 2003

Dated, this the 19th day of November, 2007

ORDER

H.L.Dattu,C.J.

State being aggrieved by the orders passed by the Kerala Sales Tax Appellate Tribunal, Additional Bench, Kottayam in T.A.No.523 of 1995 dated 24.5.2001 is before us in this revision petition.

(2) In filing the revision petition there is an inordinate delay of **592 days**. To condone the said delay, C.M.Appln.No.486 of 2003 is filed under section 5 of the Limitation Act. Along with the said application a stereotyped affidavit is filed before us. In the said affidavit except stating that the papers were moving from table to table and person to person, no other explanation is offered by the Revenue for the delay in filing the revision petition.

(3) The explanation offered by the petitioner for condonation of the delay in filing the Sales Tax Revision case is wholly unsatisfactory. Therefore, the delay in filing the revision petition cannot be condoned by us. Accordingly the application for condonation of delay requires to be rejected and it is rejected.

(4) Consequently the revision petition is also rejected.

Ordered accordingly.

H.L.Dattu
Chief Justice

K.M.Joseph
Judge

vku/-